



SIROHIA & SONS LTD.

6, Bishop Lefroy Road, 4th Floor
Suit No.: 19, Kolkata - 700 020
Ph.: 033 4017 0700, Fax : 033 4017 0701
E-mail : info@sirohia.com

CIN No.: L51109WB1990PLC049105

Dated: 08/11/2023

To,
Bombay Stock Exchange Limited,
SME Division,
Phiroze Jeejeebhoy Tower, Dalal Street,
Mumbai, Maharashtra- 400001

Ref: Scrip Code: 538667

Dear Sir / Ma'am,

Sub.: Outcome of Board Meeting held on 8th November, 2023 and submission of Un-Audited Financial Results for the half year ended 30th September, 2023

This is to inform you that the Board of Directors of the Company at its meeting held today, i.e., 8th November, 2023 (which commenced at 01:00 PM and concluded at 01:30 PM) has inter-alia, transacted the following businesses :-

- 1) Approved and taken on record the Un-Audited Standalone Financial Results of the Company for the half year ended 30th September, 2023, pursuant to Regulation 33 read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2) Resignation of Mr. Sunny Jalan, Company Secretary, was accepted with effect from 10th November, 2023, from the post of Company Secretary & Compliance Officer of the company. The requisite form will be filed in due course.
- 3) Mr. Jitendra Sirohia (DIN – 00244740), will be appointed as Compliance Officer of the company, with effect from 10th November, 2023.

Further, we are enclosing herewith the following:

- 1) Un-Audited Standalone Financial Results of the company for the half year ended 30th September, 2023 in the prescribed format along with the Limited Review report as received from the auditor thereon.

Thanking you,

Yours faithfully,
For Sirohia & Sons Limited


Jitendra Sirohia
Director
DIN - 00244740





219-C, Old China Bazar Street
1st Floor, Room No.B-6
KOLKATA - 700 001
Tele : (033)2248-6561
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H. R. AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT

To
Board of Directors
SIROHIA & SONS LTD.

We have reviewed the accompanying statement of unaudited financial results of **M/s SIROHIA & SONS LTD.** ("the Company"), for half year ended 30.09.2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For H.R.AGARWAL & ASSOCIATES
Chartered Accountants
(Firm Registration No. 323029E)

Agarwal.

(SHYAM SUNDAR AGARWAL, FCA)
Partner
(Membership No. 060033)

UDIN : 23060033BQUDIR3241

Place: Kolkata
Date: 08.11.2023





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Statement of Assets and Liabilities

(Rs. In Lakhs)

Particulars	(Un-Audited)	
	30.09.2023	30.09.2022
Equity & Liabilities		
1. Equity		
a) Equity Share Capital	1,025.51	1,025.51
b) Reserves & Surplus	1,781.45	1,792.34
Sub-Total Equity	2,806.96	2,817.85
2. Non Current Liabilities		
Borrowings		
Unsecured Loan	0.13	4.76
Other Long Term Liabilities	-	-
Sub-Total Non Current Liabilities	0.13	4.76
3. Current Liabilities		
Financial Liabilities		
Short Term Borrowings	-	-
Trade Payables	-	-
a) Total Outstanding dues of micro enterprises and small enterprises	-	-
b) Total Outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Other Current Liabilities	-	0.02
Provision	1.15	0.55
Current Tax Liabilities	1.15	0.57
Sub-Total Current Liabilities	1.15	0.57
Total	2,808.24	2,823.18
Assets		
1. Non- Current Asset		
a) Fixed Asset	4.23	21.36
b) Financial Assets		
Investment	407.00	407.00
c) Deferred Tax Asset	0.58	-
d) Non-Current Assets	0.50	-
Sub-Total Non-Current Assets	412.31	428.36
2. Current Assets		
a) Inventories	-	-
b) Financial Assets		
Trade Receivables	23.17	37.59
Cash and Cash Equivalents	8.01	11.80
Loans and Advances	2,355.63	2,334.32
c) Other Current Assets	9.12	11.11
Sub-Total Current Assets	2,395.93	2,394.82
Total	2,808.24	2,823.18

Notes:

- The UnAudited Financial Statements have been considered, approved and taken on record by the Board of Directors of the Company at its meeting held on 8th November, 2023. The Statutory Auditors of the Company have duly carried out Limited Review of the said results.
- The Company operates mainly in one business segment, the segment reporting is not applicable.
- The figures have been regrouped wherever necessary.
- No investor complaints were outstanding at the beginning of the quarter. No investor complaint were lying unresolved at the end of the half year ended September 30th, 2023.
- The compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE

Place:- Kolkata
 Date:- 08/11/2023



For, Sirohia & Sons Ltd

Jitendra Sirohia
 Director
 Din - 00244740



Reg. Off. : 16, Bonfields Lane, Kolkata - 700 001



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UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30TH, 2023

Sr. No.	Particulars	6 Months Ended			Year to date figures	
		30.09.2023	30.09.2022	31.03.2023	31.03.2023	31.03.2022
		UnAudited	UnAudited	Audited	Audited	Audited
I	Revenue from Operations	-	-	-	-	-
II	Other Income	3.50	-	38.37	38.37	31.92
III	Total Income	3.50	-	38.37	38.37	31.92
IV	Expenses					
a	Cost of Material Consumed	-	-	-	-	-
b	(Increase) / Decrease in stock in trade	-	-	-	-	8.61
c	Employee Cost	2.42	2.93	2.70	5.63	5.51
d	Finance Costs	-	-	-	-	0.04
e	Depreciation and amortisation expense	-	-	1.00	1.00	1.32
f	Other Expenses	2.81	3.17	26.77	29.94	14.66
	Total Expenses	5.23	6.10	30.46	36.56	30.14
V	Profit/(Loss) before Tax (III - IV)	(1.73)	(6.10)	7.91	1.81	1.77
VI	Tax Expense					
1	Current Tax	-	-	0.41	0.41	0.42
2	Deferred Tax	-	-	0.06	0.06	0.04
3	Tax Expense of Earlier Years	-	-	-	-	0.43
4	Sundry Balance written off	-	-	-	-	0.89
VII	Profit/(Loss) for the period (V-VI)	(1.73)	(6.10)	7.44	1.34	(0.01)
VII	Other Comprehensive Income					
A	(I) Items that will not be reclassified to profit or loss	-	-	(16.13)	(16.13)	-
	(i) Remeasurements of the defined benefits plans	-	-	-	-	-
	(ii) Equity instruments through Other Comprehensive Income	-	-	-	-	-
	(II) Income Tax relating to items that will not be reclassified to profit & loss	-	-	-	-	-
B	(I) Items that will be reclassified to profit or loss	-	-	-	-	-
	(II) Income Tax relating to items that will be reclassified to profit & loss	-	-	-	-	-
IX	Total Comprehensive Income for the period {Comprising Profit/(Loss) and Other Comprehensive Income for the period} (VII+VIII)	(1.73)	(6.10)	(8.69)	(14.79)	(0.01)
X	Paid up Equity Share Capital (Face Value Rs. 10/- per share)	1,025.51	1,025.51	1,025.51	1,025.51	1,025.51
XI	Earning Per Share (not annualised)					
	Basic*	(0.02)	(0.06)	(0.08)	(0.14)	(0.00)
	Diluted*	(0.02)	(0.06)	(0.08)	(0.14)	(0.00)





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A	Particulars of Shareholding	30.09.2023	30.09.2022	31.03.2023	31.03.2023	31.03.2022
1	Public Shareholding					
	-Number of Share	51,16,600	51,16,600	51,16,600	51,16,600	51,16,600
	-Percentage of shareholding	49.89%	49.89%	49.89%	49.89%	49.89%
2	Promoters and Promoter Group Shareholding					
a)	Pledged/Encumbered					
	-Number of shares	-	-	-	-	-
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-
	-Percentage of shares (as a % of the total share capital of the company)	-	-	-	-	-
b)	Non-encumbered					
	-Number of shares	51,38,492	51,38,492	51,38,492	51,38,492	51,38,492
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%
	-Percentage of shares (as a % of the total share capital of the company)	50.11%	50.11%	50.11%	50.11%	50.11%
	Particulars	Half Year ended 30th September, 2023				
B	Investor Complaints	NIL				
	Pending at beginning of the Quarter	NIL				
	Received during the Quarter	NIL				
	Disposed of during the Quarter	NIL				
	Remaining unresolved at the end of the Quarter	NIL				

Notes:

- 1 The above Audited Financial Result have been considered and reviewed by the Audit Committee, and subsequently approved and taken on record by the Board of Directors of the Company at its meeting held on 8th November, 2023. The Statutory Auditors of the Company have duly carried out Audit of the said results.
- 2 No investor complaints were outstanding at the beginning of the quarter. No investor complaint were lying unresolved at the end of the half year ended September 30th, 2023.
- 3 Previous Half year ended's/Period's figures have been regrouped, rearranged or recast wherever necessary.

For, Sirohia & Sons Ltd


 Jitendra Sirohia
 Director
 Din - 00244740



Place:- KOLKATA
 Date:- 08/11/2023





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CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER, 2023

Un-Audited

Particulars	As at 30.09.2023	As at 30.09.2022
Cash flows from operating activities		
Profit before Tax and Extra Ordinary Items	(1.73)	(6.10)
Adjustments for:	-	-
Depreciation and Amortization Expense	-	1.32
Fixed Assets written off	-	0.42
Exceptional / Prior Period Adjustments	-	5.42
Operating Profit before Working Capital Change	<u>-1.73</u>	<u>1.06</u>
Adjustment for Change in		
(Increase)/ Decrease in Trade Receivables	-	27.01
(Increase)/ Decrease in Loans & Advances	12.48	(15.71)
(Increase)/ Decrease in Other Current Assets	0.15	(0.97)
(Increase)/ Decrease in Inventories	-	8.61
Increase/ (Decrease) in Other Payables	(3.01)	(7.70)
	<u>7.89</u>	<u>11.24</u>
Less:- Taxes Paid	-	1.40
Net Cash from Operating Activities	<u>7.89</u>	<u>10.89</u>
Cash flows from investing activities		
(Purchase) / Sales of Fixed Assets	-	(0.32)
(Purchase) / Sales of Investments	-	-
(Increase)/Decrease in Non Current Assets	-	-
Net cash generated from investing activities	<u>-</u>	<u>(0.32)</u>
Cash flows from financing activities		
Secured Loans Taken /(Repaid)	-	(3.93)
Unsecured Loans Taken / (Repaid)	-	-
Net cash from financing activities	<u>-</u>	<u>(3.93)</u>
Net increase/(decrease) in cash and cash equivalents	<u>7.89</u>	<u>6.64</u>
Opening Cash and Cash Equivalents:		
Cash on Hand		5.16
Cash at Bank	0.12	-
	<u>0.12</u>	<u>5.16</u>
Closing Cash & Cash equivalents:		
Cash on Hand	0.01	
Cash at Bank	8.00	11.80
	<u>8.01</u>	<u>11.80</u>
Net Increase / (Decrease) in Cash and Cash Equivalents	<u>7.89</u>	<u>6.64</u>

For, Sirohia & Sons Ltd


 Jitendra Sirohia
 Director
 Din - 00244740



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 Date : 08/11/2023



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